

**SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION/PROPERTY TAX
EXEMPTIONS**

A tax collection plan giving dates of warrant and other pertinent data will be prepared annually and submitted for review and consideration by the School Business Official to the Board. Tax collection will occur by mail or by direct payment to the place designated by the Board.

Senior Citizens

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife or by siblings, one of whom is 65 years of age or over, will be exempt from taxation to the extent of percentum of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board.

The real property tax exemption of real property owned by husband and wife, when one of them is 65 years of age or over, once granted, will not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least 62 years of age.

Volunteer Firefighters and Ambulance Workers

In accordance with law, the District, after a public hearing, may adopt a resolution allowing the full benefits of the real property tax law exemptions for enrolled members of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service. Enrolled members will be exempt from real property and school taxation to the extent of 10% not to exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which the property is located.

These tax exemptions will not be granted to enrolled members unless:

- a) They reside in the city, town, or village which is served by the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- b) The property is their primary residence, used exclusively for residential purposes; however, if any portion of the property is used otherwise, that portion is subject to regular taxation.

Members must be certified by the jurisdiction as having been an enrolled member of the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service for at least five years. An enrolled member who is certified as having accrued more than 20 years of active service will be granted the exemption for the remainder of his or her life provided his or her residence is located within a county providing this exemption.

Education Law § 2130 Public Health Law § 2801 Real Property Tax Law §§ 458-a, 459-c, 466-c, 466-f, 466-g, 466-I, 467, 1300-1342

Adopted 12/14/23